

ETHICS HOTLINE POLICY

OBJECTIVE

The management of James Hardie Industries plc, including all of its subsidiaries and affiliates (collectively, the **Company**), expects all of its employees to observe high ethical standards in the performance of their duties, to observe all laws and regulations governing business transactions and to use corporate funds and assets only for appropriate business purposes. The Company believes that unethical or illegal conduct should not go unreported. The purpose of this Ethics Hotline Policy (this **Policy**) and the establishment of the Ethics Hotline together with the Company's Global Code of Business Conduct are to promote ethical and legal behavior, and to encourage you to, and outline a means by which you can, report improper conduct so that it can be dealt with appropriately.

The objective of the Ethics Hotline is to provide a confidential means for employees to report instances of suspected non-compliance, or any other concerns, in a manner that is outside the normal chain of command and that preserves confidentiality and assures that employees will not be subject to retaliation. The Ethics Hotline is designed to help ensure compliance with all applicable laws and regulations, promote the sound business practices embodied in Company policies and help avoid ethical misconduct.

This Policy will be reviewed on an annual basis by the Audit Committee of the Company's Board of Directors.

REPORTING

Whenever you have a concern about a party's ethical or business conduct, you should first attempt to address the issue with your supervisor, a representative in the Human Resources Department, an attorney or other representative within the Legal Department or the Company's General Counsel and Chief Compliance Officer. However, if you have a concern regarding the reporting of an issue, or believe the issue may not be or has not been properly addressed, you can report the issue through the confidential Ethics Hotline (to the extent allowed by applicable law) in accordance with the procedures set out in this Policy.

ACTIVITIES AND ISSUES TO BE REPORTED

Examples of activities and operations of the Company that may constitute non-compliance or an unauthorized act which the Company would expect employees to report include, but are not necessarily limited to the following:

- Accounting or audit irregularities
- Antitrust or competition or trade practice violations (e.g., unauthorized discounts, cartel conduct such as price fixing, market sharing etc.)

- Breach of the Global Code of Business Conduct
- Breach of any applicable law or regulation
- Bribes
- Kickbacks
- Corporate espionage or sabotage
- Conflicts of interest
- Disclosure of proprietary information
- Employment issues (e.g., wage or hour matters, discrimination/unlawful harassment, drug abuse, etc.)
- Environmental, health and safety issues
- Falsification of Company records
- Fraud
- Improper loans to executives
- Insider trading
- Theft of cash, property, etc.
- Other misconduct, dishonest or illegal activity

Again, the above list is not exhaustive. Any concerns regarding unethical or improper conduct should be reported using the guidelines described in this Policy.

ANONYMITY AND CONFIDENTIALITY

Subject to any applicable law, employees who call the confidential Ethics Hotline do not have to give their name and may choose to remain anonymous. However, Australian employees should note the information contained in **Annex 1** to this Policy entitled “Special Reporting Requirements for Australian Employees” for details of additional statutory protections against victimization that may apply if an Australian employee gives their name before providing their report.

Except as set forth below, information provided by an employee will be treated as confidential and privileged to the extent permitted by applicable law.

INVESTIGATION PROCESS

The details of any Ethics Hotline submission will be recorded in an incident report and will be reviewed by the Compliance Committee (the **Compliance Committee**), which is comprised of the General Counsel and Chief Compliance Officer, Assistant General Counsel – Employment and Vice President – Internal Audit, as well as other delegated representatives. All reports will be the subject of a thorough investigation that will seek to identify facts and any evidence that either substantiates or refutes the claims made. The investigation will be conducted fairly and independent of the person making the report or any person who is the subject of the report. All information submitted via the hotline will be processed and stored in an appropriate manner to ensure its confidentiality and in accordance with applicable data protection laws.

NO RETALIATION

The Company strictly prohibits any form of retaliation against an employee for reporting suspected misconduct in good faith, even if the issue turns out not to be a problem.

Generally, U.S. federal and state laws, as well as the laws of other countries, protect an employee who reports an issue. If you make the report in good faith and in accordance with this Policy, you will not be subject to adverse employment action as a result of having made the report. However, employees who intentionally, maliciously or for their own personal benefit make false allegations may be subject to disciplinary action up to and including termination.

Furthermore, if the Company determines that an employee participated in, or had knowledge of, misconduct but did not report it and should have; such employee may be subject to disciplinary action up to and including termination.

If you believe that you have been or are being retaliated against for reporting suspected misconduct, you are encouraged to report such matter directly to: (i) the Company General Counsel and Chief Compliance Officer; (ii) a representative in your local Legal Department; (iii) a representative in your local Human Resources Department; or (iv) via the Ethics Hotline.

CONTACTING THE ETHICS HOTLINE

The Company has contracted with Navex Global Inc. (**Navex**) to confidentially receive reports submitted via the Ethics Hotline. Many corporations utilize Navex as a confidential, outside provider to oversee and administer their ethics hotlines.

You may submit a report of suspected misconduct either via the internet or by phone. To submit a report via the internet, please go to www.jameshardie.ethicspoint.com and follow the instructions provided. To submit a report by phone, please dial the following number for your applicable location from an outside line:

Call Location	Origination	Call Type	Phone Number
US		Toll Free	1-800-472-0519 or 1-800-620-6935
Australia		Toll Free	Dial International Toll-Free Service Number (ITFSN): 1-800-339276
Austria		Toll Free	Dial ITFSN: 0800-291870
Belgium		Toll Free	Dial 8004720519; at the English prompt dial 800-472-0519
Canada		Toll Free	1-800-472-0519 (English) or 1-855-350-9393 (French)
Czech Republic		Toll Free	Dial ITFSN: 800-142-637
Denmark		Toll Free	Dial ITFSN: 80-882809
France		Toll Free	Dial ITFSN: 0800-91-5881

Germany	Toll Free	Dial ITFSN: 0800-1016582
Ireland	Toll Free	Dial ITFSN: 1-800615403
Italy	Toll Free	Dial ITFSN: 800-790332
Luxembourg	Toll-Free	Dial Global Inbound Services (GIS) Number: 80085226
Netherlands	Toll Free	Dial ITFSN: 0800-0226174
New Zealand	Toll Free	Dial ITFSN: 0800-447737
Philippines	Toll Free	Dial ITFSN: 1-800-1-114-0165
Poland	Toll Free	Dial ITFSN: 00-800-151-0255
Spain	Toll Free	Dial ITFSN: 900-991498
Sweden	Toll Free	Dial GIS Number: 0201408260
Switzerland	Toll Free	Dial 8004720519; at the English prompt dial 800-472-0519
United Arab Emirates	Toll Free	Dial Access Code 8000-021; 8000-555-66 (du); or 8000-061 (military, USO or cellular); then, when prompted, dial 800-472-0519
United Kingdom	Toll Free	Dial ITFSN: 0800-032-8483
Other (except in the countries noted above)	Collect Call	Tell your local international telephone operator that you would like to place a reverse charge call to the United States and give them the following number: 770-582-5240

ADMINISTRATION OF THE ETHICS HOTLINE

- The Company's relationship with Navex is managed and overseen by the Company's Compliance Committee.
- The Ethics Hotline is answered by interview specialists employed by Navex and is operational 24-hours a day, 365 days a year. Submissions made via the internet can also be made at any time.
- Multi-lingual interview specialists are always available at Navex.
- Except as set forth herein, all calls/submissions are confidential, and individuals do not have to give their names. If, however, you are an Australian employee and you do not provide your name, you may not be afforded the protections under the Corporations Act. See Annex 1 for additional information.
- An interview specialist will not pressure you to provide your name if you choose to remain anonymous.
- An interview specialist will ask for details about your concerns and will document what you tell him or her in an incident report.
- Because the Company is a multinational corporation with multiple locations you

are encouraged to provide as many details as you can. This will help to ensure that the incident is properly investigated and resolved.

- Individuals submitting anonymous reports will be asked to follow-up with Navex at an appropriate time following their initial submission. At that time, individuals may be asked additional questions or be asked for additional information.
- All individuals submitting reports will be given a report number to reference in subsequent interactions with Navex.

INCIDENT REPORT DISSEMINATION

Navex will make incident reports available as soon as possible following submission to the Company's designated contacts, which include, amongst others, the Compliance Committee. Navex will immediately escalate an incident report to the Company's designated emergency contacts in the event a report meets the following criteria:

- it constitutes a threat or harm to employees, customers or operations; or
- it is a significant incident that is expected to recur within 24 hours of the time that it is first reported.

INVESTIGATION PROCEDURES

The Compliance Committee will review the incident reports and will: (i) inform the Chairman of the Board, Chairman of the Audit Committee, CEO and/or the CFO, as appropriate, of the incident reports received as soon as practicable upon receiving such report, or earlier if necessary; (ii) oversee the investigation and resolution of the reported incident; and (iii) assign the investigation of the reported incident to appropriate personnel (the **Investigator**). If the identity of the individual submitting the report is known, the Investigator will take appropriate steps to ensure non-retaliation and non-disclosure of such person's identity.

RESOLUTION

All Ethics Hotline submissions shall be resolved as quickly as possible. If the individual submitting the report identifies himself/herself, the Investigator will coordinate follow-up contact with such individual as soon as reasonably practicable depending on circumstances.

- The purpose of the initial follow up shall be to inform the employee that the compliance issue is being investigated.
- If the issue has been resolved, the nature and form of the resolution shall be communicated to the employee, to the extent possible.

All information obtained during the investigation shall be treated as confidential and in accordance with all applicable data protection laws and regulations.

RECORDS RETENTION

After the Compliance Committee is satisfied with the resolution of a reported matter, the documentation pertaining to the report, the investigation and the disposition of the matter will be retained in accordance with the Company's record retention policy, the guidelines established by the Legal Department and all applicable data protection laws and regulations.

PERIODIC SUMMARY REPORTING TO AUDIT COMMITTEE

A summary of all incidents which will be furnished to the Audit Committee at each Audit Committee meeting will be prepared at the direction of General Counsel and Chief Compliance Officer.

SPECIAL REPORTING REQUIREMENTS FOR AUSTRALIAN EMPLOYEES

In addition to the protections outlined in this Policy, the Australian Corporations Act provides further protection to Australian employees who identify themselves before they report non-compliance (subject to certain conditions).

Like all other employees, Australian employees may choose to contact the Ethics Hotline anonymously. However, if, as an Australian employee, you meet the criteria outlined below, you will be protected under the Corporations Act from victimization, dismissal or any civil or criminal action arising as a result of making the report in addition to the protections afforded under this Policy. You will not, however, be entitled to immunity from prosecution for any misconduct in which you were involved simply because you reported it.

To be entitled to these protections under the Corporations Act:

- you must give your name to the person to whom you are reporting the misconduct to;
- the misconduct you report must relate to an alleged contravention of the Corporations Act; and
- the report must be made in good faith, honest and genuine, be motivated by wanting to disclose the misconduct, be based on reasonable grounds and concern non-compliance by the Company or an employee or an officer of the Company (typically this means a director or secretary).

If your report meets the above criteria for protection, the information you supplied and your identity will not be disclosed and you will be protected against civil or criminal litigation and any victimization in respect to your report. Disclosure may, however, be made to ASIC, APRA or the Australian Federal Police. If disclosure is made to ASIC and your report meets the above criteria, ASIC will not disclose the information or your identity, unless that disclosure is specifically authorized by law.